

AN
ABSTRACT
OF THE
ACT

(Made in Anno vi^{to}. & vii^{to}. Gulielmⁱ. III. Regis.)

For Granting to His MAJESTY
certain Duties upon

Marriages, Births & Burials,

AND UPON

Batchelors and Widowers,

For the Term of Five Years.

As also the ACT for Explaining and Regulating
several Doubts, &c. in the late Act

V E L U M.



London, Printed by J. B. and the Executors
of Thomas B. and J. B. Printers to the
Kings of Great Britain, 1697.

ARTS & CRAFTS
OF THE

T O A

(Mentioned in the
for a number of the M.A. 1817
of the London Society)

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A N

ABSTRACT of the ACT

(Made in Anno Sexto & Septimo Gulielmi III. Regis)
or Granting to His Majesty certain Duties
upon Marriages, &c.

B U R I A L S.

FROM and after the First Day of May, Anno
Dom. 1695. upon the Burial of all Persons who
shall be buried at any Place in *England, Wales,*
or *Berwick upon Tweed*, for the Term of Five
years, shall be raised these Duties following: (*Viz.*)

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Upon the Burial of every Person	00	04	00

Upon the Burial of all Persons of the Degrees and
Qualifications hereafter mentioned, over and above the
said Sum of Four Shillings; (*Viz.*)

The Nobility, as Dukes, Marquises, Earls, Viscounts,
Barons, and also Baronets, of *England, Scotland, or Ire-*
land, as follow :

A 2

Upon

		l.	s.	
Upon the Burial of every	Duke or Dutcheſs of any of the ſaid three Kingdoms	50	00	
	Marquis, or Marchionefs	40	00	
	Earl, or Counteſs	30	00	
	Viſcount, or Viſcounteſs	25	00	
	Baron, or Baroneſs	20	00	
	Eldeſt Son of a Duke, or his Wife	30	00	
	Younger Son of a Duke, or his Wife	25	00	
	Eldeſt Son of a Marquis, or his Wife	25	00	
	Younger Son of a Marquis, or his Wife	20	00	
	Eldeſt Son of an Earl, or his Wife	20	00	
	Younger Son of an Earl, or his Wife	15	00	
	Eldeſt Son of a Viſcount, or his Wife	17	10	
	Younger Son of a Viſcount, or his Wife	13	06	
	Eldeſt Son of a Baron, or his Wife	15	00	
	Younger Son of a Baron, or his Wife	12	00	
	Duke	25	00	
	Marquis	20	00	
	Unmarried Daughter of a Earl	15	00	
	Viſcount	13	06	
	Baron	12	00	
Widow of a	Duke	50	00	
	Marquis	40	00	
	Earl	30	00	
	Viſcount	25	00	
	Baron	20	00	
	Baronet of the ſaid three Kingdoms, or of Nova Scotia, or his Wife	15	00	
	Knight of the Bath, or his Wife	15	00	
	Knight Batchelor, or his Wife	10	00	
	Kings Serjeant at Law	20	00	
	His Wife	10	00	
	Other Serjeant at Law	15	00	
	His Wife	07	10	

Esquire

	l.	s.	d.
Esquire, or so reputed, or owning or writing himself such, or his Wife—	05	00	00
Gentleman, or so reputed, or owning or writing himself such, or his Wife—	01	00	00
Younger Children of Baronets, Knights of the Bath, Knights Batchelors, Ser- jeants at Law, Esquires or Gentlemen, or owning or writing themselves such, or their Wives—	01	00	00
Baronet—	15	00	00
Knight of the Bath—	15	00	00
Knight Batchelor—	10	00	00
Kings Serjeant at Law—	10	00	00
Other Serjeant at Law—	07	10	00
Widow of a Esquire, or so reputed, or owning or writing him- self such—	05	00	00
Gentleman, or so reputed, or owning or writing himself such—	01	00	00
Archbishop—	50	00	00
His Wife, or Widow—	10	00	00
Bishop—	20	00	00
His Wife, or Widow—	05	00	00
Dean of a Cathedral, or Collegiate Church His Wife, or Widow—	10	00	00
Archdeacon—	02	10	00
His Wife, or Widow—	01	00	00
Canon or Prebendary of any Cathedral, or Collegiate Church—	02	10	00
His Wife or Widow—	01	00	00
Doctor of Divinity—			
Doctor of Law—	05	00	00
Phyick—			
His Wife or Widow—	01	00	00

Upon the Burial of every	Son or Daughter of an Archbishop, Bishop, Dean, Archdeacon, Canon, Prebendary, Doctor of Divinity, Law, or Physick	l. 5. 01 00
	Person of 50 l. <i>per Annum</i> value, or upwards, in real estate; or of 600 l. value, or upwards, in personal Estate---	01 00
	Wife, Widow, Child, or Children, of every such Person, having such real or personal Estate	00 10

These fore-mentioned Duties shall be paid by the
By whom to be paid. spectiue Heirs, Executors, or Administrators, of every such Person so buried, before any Debts or Duties whatsoever: And in default of Payment to the Collectors on demand, the same to be levied by distress, on the Lands, Tenements, Goods and Chattels of the deceased.

If the Party buried be under the Age of Twenty Years, the Duty shall be paid by
The Duties of Infants by whom to be paid. Father of such Person (if living,) if dead, by the Mother (if living;) otherwise, by the Guardian, Trustee, Executor, or administrator of such Person.

The Husband shall pay for the Wife.

B I R T H S.

FROM and after the First Day of *May*, Anno D. 1695. for and during Five Years, every Person who shall be born in *England, Wales, or Berwick*, shall pay the Duties following: (*Viz.*)

Every Person and Child (except the Child,
or Children of such as receive Alms) — } l. s. d.
00 00 02 00

And over and above the Sum of 2 s. for the De-
grees, &c. hereafter mentioned, the respective Duties
following: (*Viz.*)

		l.	s.	d.
Upon the Birth of every	Eldest Son of a Duke of <i>England, Scot-land, or Ireland</i> , or of his Wife by any other Husband after his death — } 30 00 00	30	00	00
	Every other Son, or Daughter, of such Duke, or of his Wife, by any other Husband — } 25 00 00	25	00	00
	Eldest Son of a Marquis of any the said three Kingdoms, or of his Wife by any other Husband after his death — } 25 00 00	25	00	00
	— And of every other Son, or Daughter — } 20 00 00	20	00	00
	Eldest Son of an Earl, or his Wife by any other Husband — } 20 00 00	20	00	00
	— And of every other Son, or Daughter — } 15 00 00	15	00	00
	Eldest Son of a Viscount, or of his Wife by any other Husband after his death — } 17 10 00	17	10	00
	— And of every other Son, or Daughter — } 13 06 08	13	06	08
	Eldest Son of a Baron, or his Wife, by any other Husband after his death — } 15 00 00	15	00	00
	— And of every other Son, or Daughter — } 12 00 00	12	00	00
	Eldest Son of a { Baronet — } 05 00 00	05	00	00
	{ Knight of the <i>Bath</i> — } 05 00 00	05	00	00
	{ Knight Bachelor — } 05 00 00	05	00	00
	{ Serjeant at Law — } 05 00 00	05	00	00
	Eldest Son of a { Esquire — } 01 00 00	01	00	00
	{ Gentleman — } 01 00 00	01	00	00

Upon the Birth of every

	Baronets —————	l. s. d.
	Knights of the Bath —————	
	Knights Bachelors —————	
Younger Son, or	Serjeants at Law —————	
Daughter, of —	Esquires, or so reputed —————	01 00 00
	Gentlemen, or so re-	
	puted, or owning or	
	writing themselves	
	such —————	
	Archbishop —————	
	Bishop —————	
	Dean —————	
Son, or Daugh-	Archdeacon —————	01 00 00
ter of an —	Canon, Prebendary —————	
	Divinity —————	
	Doctor of Law —————	
	Physick —————	
Son, or Daughter, of every Person ha-		
ving 50 l. per Annum, or upwards, in		
Real Estate, or Personal Estate of		
600 l. Value, or upwards, and not		00 10 00
hereby otherwise charged under any		
the Ranks, Orders, Qualifications, or		
Degrees, before mention'd —————		

These Duties (for Births) shall be paid and answered by the Father (if living;) and if dead, then by the Mother; and if both dead, at the time of the Birth, then by their Guardians, and to be reimbursed again in the first place, out of the Rents or personal Estate of such Child, or Children, to be Levied as after directed.

MAR-

Upon the Marriage of every

MARRIAGES.

After the First Day of *May*, *Anno Dom.* 1695. for and during Five Years, shall be raised the several Duties following, upon the Marriage of every Person at any place in *England, Wales and Berwick*: (*Viz.*)

	l. s. d.
Upon the respective Marriage of every Person, } (except such as receive Alms) ————— }	00 02 06

And over and above the said 2 s. 6 d. the respective Duties following:

[*Note, The Nobility are English, Scots, or Irish.*]

	l. s. d.
Duke of <i>England, Scotland, or Ireland</i> —————	50 00 00
Marquis —————	40 00 00
Earl —————	30 00 00
Viscount —————	25 00 00
Baron —————	20 00 00
Eldest Son of a Duke —————	30 00 00
Younger Son of a Duke —————	25 00 00
Eldest Son of a Marquis —————	25 00 00
Younger Son of a Marquis —————	20 00 00
Eldest Son of an Earl —————	20 00 00
Younger Son of an Earl —————	15 00 00
Eldest Son of a Viscount —————	17 10 00
Younger Son of a Viscount —————	13 06 08
Eldest Son of a Baron —————	15 00 00
Younger Son of a Baron —————	12 00 00
Baronet of any of the said Three Kingdoms, or of <i>Nova Scotia</i> ————— }	15 00 00

Knight

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Knights of the <i>Bath</i> —————	15	00	00
Knights Batchelor —————	10	00	00
King's Serjeant at Law —————	20	00	00
Other Serjeant at Law —————	15	00	00
Esquire, or reputed Esquire, or owning or writing himself to be such —————	5	00	00
Gentleman, or reputed Gentleman, or owning or writing himself as such —————	1	00	00
Younger Son of a Baronet, Knight of the <i>Bath</i> , Knight Batchelor, Serjeant at Law, Esquire, or Gentleman, or repu- ted Esquire or Gentleman, or owning or writing himself to be such —————	1	00	00
Archbishop —————	50	00	00
Bishop —————	20	00	00
Dean of a Cathedral or Collegiate Church —————	10	00	00
Archdeacon —————	2	10	00
Canon, or Prebendary of any Cathedral or Collegiate Church —————	2	10	00
Doctor of Divinity —————	5	00	00
Doctor of Law —————	5	00	00
Doctor of Physick —————	5	00	00
Son of an Archbishop, Bishop, Dean, Arch- deacon, Canon, Prebendary, Doctor of Divinity, Law, or Physick —————	1	00	00
Person of 50 <i>l. per Annum</i> , or upwards in real Estate, or 600 <i>l.</i> Value or up- wards personal Estate, and not other- wise hereby charged under the seve- ral Dignities, Ranks, or Degrees —————	1	00	00
Son of such Person —————	0	10	00

By whom to be paid. These Marriage Duties are to be paid by
the Husband upon demand.

Batche-

Batchelors and Widowers.

Batchelors:	<p>From and after the First Day of <i>May</i>, <i>A. D. 1695.</i> every Person inhabiting and residing in <i>England, Wales; or Ber-</i> <i>wick,</i> being a Batchelor above the Age of twenty five Years (except such as receive Alms) shall, during the term of Five Years, or so long time there- of as he shall continue a Batchelor, pay yearly———</p>	<p><i>l. s. d.</i> 00 01 00</p>
Widowers:	<p>Every Widower so residing and inhabit- ing having no Child, or Children (except such as receive Alms) shall, after the First of <i>May, 1695.</i> during Five Years, or so long time thereof as he shall continue a Widower, year- ly pay———</p>	<p>00 01 00</p>

Over and above the said yearly Sum of *1 s.* all Persons of the Degrees and Qualifications hereafter named, inhabiting or residing in *England, Wales, or Berwick,* being Batchelors above the Age of Twenty five Years, or Widowers without Child, or Children, shall pay yearly, during the said term of Five Years, or for so long time thereof, as they shall continue Unmarried, these following Duties: (*Viz.*)

[*Note, The Degrees of Nobility include English, Scots, and Irish.*]

Duke

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Duke	12	10	00
Marquis	10	00	00
Earl	07	10	00
Viscount	06	05	00
Baron	05	00	00
Eldest Son of a Duke	07	10	00
Younger Son of a Duke	06	05	00
Eldest Son of a Marquis	06	05	00
Younger Son of a Marquis	05	00	00
Eldest Son of an Earl	05	00	00
Younger Son of an Earl	03	15	00
Eldest Son of a Viscount	04	07	06
Younger Son of a Viscount	03	06	08
Eldest Son of a Baron	03	15	00
Younger Son of a Baron	03	00	00
Baronet of any the said Three Kingdoms,	03	15	00
or <i>Nova Scotia</i>			
Knight of the Bath	03	15	00
Knight Batchelor	02	10	00
Kings Serjeant at Law	05	00	00
Other Serjeant at Law	03	15	00
Esquire, or reputed Esquire, or owning or writing himself such	00	05	00
Gentleman, or reputed Gentleman, or owning or writing himself such			
Archbishop	12	10	00
Bishop	05	00	00
Dean of a Cathedral or Collegiate Church	02	10	00
Archdeacon	00	12	06
Canon or Prebendary of any Cathedral or Collegiate Church	00	12	06
Doctor of Divinity			
Doctor of Law			
Doctor of Physick	01	05	00

Son

Every	Son of an Arch-Bishop, Bishop, Dean,	l.	s.	d.
	Arch-Deacon, Canon, Prebendary,	00	05	00
	Doctor of Divinity, Law or Physick. —			
	Other Person having a real Estate, of the			
	value of 50 l. or upwards, or Personal			
	Estate of 600 l. or upwards, and not	00	05	00
	charged under the Orders, Degrees, and			
	Qualifications of this Act —————			
	Son of such Person —————	00	02	06

These yearly Sums to be paid by equal When to be paid.
half-yearly Payments, at *Michaelmas* and *Lady-*
day.

Note, No Person shall be doubly Charged, None to be dou-
in respect of the several Titles, Honours or bly Charged.
Degrees, but shall be Charged for such Title,
Honour, or Degree only, as is highest rated by
this Act.

The Commissioners appointed in the Act of Who are Com-
this Sessions, of 4 s. in the Pound for one missioners for the
Year, shall be Commissioners for the Execu- first Year.
tion of this Act, for the first Year of the said
five Years.

The Commissioners, in their respective Commissioners
Counties, Cities, &c. shall meet at or before when first to
the 30th of April 1695. and shall, at their meet.
first general Meeting direct their Precepts for Directions for
Presenters and Assessors, to appear before them Commissioners.
at a Time and Place not exceeding ten days;
and then shall read the Rates of this Act to Assessors.
them, and direct them how to make Assess-
ments, and prefix another day to the said
Persons to appear before them, and bring in
Certificates in Writing of the Names, Sir-
names,

names, Estates, Degrees, Titles and Qualifications of all and every the person and persons dwelling within their Limits, dividing them in several Columns, as they are in Quality, Estate, or Qualification, and the Names of all others chargeable by this Act, and the Sums they ought respectively to Pay, upon Burials, Births, or Marriages, and for their being Unmarried, on pain of Forfeiture of any Sum not exceeding 5 *l.* and shall then return the Names of two sufficient Collectors, within the bounds or limits where they are Assessors, for the first Year; for whose not paying to the Receiver General, the Parish or Place for which they are imployed shall be answerable. *p.* 285, 286.

Collectors.

Assessor to take the Oaths.

Every Assessor shall take the Oaths mentioned in an Act made in the first Year of *William* and *Mary*, Intituled, *An Act for the Abrogating the Oaths of Allegiance and Supremacy, and Appointing other Oaths.* And also, *an Oath well and truly to execute the duty of an Assessor, &c.* *p.* 287. (See the Oath at large.)

When the Assessments to be returned to the Commissioners.

The Rates charged by this Act shall be ascertained, and the Certificates thereof returned to the Commissioners, at or before the 13th. day of *May*, 1695. upon which the said Commissioners, or any three or more, shall issue out their Warrants to such Collectors, for the speedy Collecting the said Assessments, as they shall become payable. Of all which the said Collectors shall make demand of the Parties chargeable therewith, or at the places of their last abode, within ten days after the said Duties shall become due; and to pay the same within twenty days to the Receiver-General,

Where and when the Rates to be demanded, when to be paid to the Receiver-General.

neral, or his Deputy : And the Receiver-General is hereby impowered, in default of Payment, to levy, by Warrant under the Hands and Seals of two or more of the Commissioners, upon the Collectors, by Distress and Sale of their Goods and Chattels, such Sum or Sums of Money as they have received. p. 289.

In default of Payment, the Collectors to be Distressed.

A true Duplicate of the said Assessments shall be made, seal'd and delivered unto the Receiver-General ; and the Receivers-General shall pay in the Money into the *Exchequer*, by half-yearly Payments, *viz. Michaelmas and Lady-day*, or sooner, if required. p. 289.

Duplicate of the Assessments to be delivered to the Receiver-General.

Upon return of any such Certificate, the Commissioners, or any three, may examine the Presenters; and if at the time of the return, or within twenty days after, they know or suspect that any Person that ought to pay is omitted, or of higher Degree, or greater Estate, than is mentioned in the Certificate, or under charged, or not duly charged, they shall Summon such Persons before them to be examined; and if any Person summoned shall not appear (having not a reasonable excuse for such his Default) shall pay double the rate he ought to be charged at. p. 290.

Persons not duly rated, summoned before the Commissioners.

The Commissioners, or any two or more, shall have power to examine and enquire into the Degrees, Qualifications, and Estates of such Persons as are charged by this Act; and to set such Rates as shall be according to the true intent and meaning of this Act. p. 290.

Commissioners to examine the Assessments, and the Degrees, &c.

Receiver-General to be allowed 2*d* in the Pound.

Every

3 d. in the Pound
to the Collector.
Commissioners
Clerks 1 d. in the
Pound.

Every Collector to have 3 d. in the Pound.
The Commissioners Clerks respectively,
shall, by Warrant, under two or more of the
Commissioners Hands, receive from the Re-
ceivers-General, or Deputy, 1 d. in the Pound,
of all such Money as he shall have received,
by Virtue of such Warrants or Certifi-
cates.

Penalty of those
who refuse to pay
their Rates to the
Collectors upon
demand.

If any persons refuse to pay their Rates on
Demand made by the Officer or Collector of
the Place, it shall be lawful for such Officer
or Collector to distress the persons so refusing,
by their Goods and Chattels, and the Distress
to keep four days, at the cost of the Owners,
and if the Owners do not pay within four
days, then the Distress to be Appraised by two
or more of the Inhabitants, where the Distress
is taken, and there to be sold by the said Of-
ficer, and the overplus, if any, above the
Charges of taking and keeping the said Dis-
tress to be restored to the Owner.

Distress and Sale
of Goods.

Breaking open
Houses, &c.

It shall be lawful to break open (in the day
time, any House, and upon Warrant under
the Hands and Seals of two or more Com-
missioners) any Chest, Trunk, Box, &c. where
any such Goods are, calling the Constable,
Headborough, or Tythingman to their As-
sistance. p. 292.

Or refuse to pay
by the space of
ten days after de-
mand.

If any person refuse to pay his Rates, or
Sum, by the space of ten days after demand
where no sufficient Distress can be found, then
two or more of the Commissioners or two
Justices of the Peace, by this Act appointed
for any such City, County, or Place, may, by
Warrant under their Hands and Seals, com-
mit such Person to the Common Goal, with

Imprisonment.

out

out Bail or Mainprise, until payment shall be made.

If any Person find himself aggrieved with the Assessment, and do within ten days after Notice of such Assessment given in the Church, complain to the Commissioners who signed the same; they, or any three of them shall, within ten days, next after such Complaint, examine the Party upon Oath, of his or her Rank, Degree, Qualification, or Estate, and, upon Examination, abate or enlarge the said Assessment, and the same so abated or enlarged shall be Estreated into the Exchequer.

Appeal, and the time.

292, 293.

The Justices of Peace in their respective Counties, Cities, Boroughs, &c. are appointed Commissioners for and during the four last years.

Justices of the Peace Commissioners for the 4 last Years.

At the end of every Year the Collectors or the preceding Year shall cause a Copy of their Assessments, and of the Collections made by them, to be fairly written and signed by them, with such Alterations as shall be necessary, by reason of the Death, change of Quality, or Degree, or Removal of any Person, or otherwise; and at the bottom shall write the Names of two or more substantial inhabitants fit to be Collectors for the succeeding Year, and they shall deliver the said Assessment, or a true Duplicate thereof signed, as aforesaid, to two or more Justices of the Peace of the respective Counties, Divisions, &c. within the space of ten days after the end of every Year, which the Justices may peruse, and examine the Presenters thereof. And if at the time of the delivery

Duty of Collectors in delivering a Copy of their Assessments.

Office and Power of the Justices, in examining and allowing the Assessments.

B

of

of such Assessments, or within ten days after they know or suspect that any persons are omitted or undercharged, or not duly charged, the said Justices, or any two of them, may Summon such Persons to appear before them to be examined, touching the same or other Matters; and if such person Summoned, neglect to appear (not having reasonable excuse) he shall pay double the rate; and the said Justices have power to examine and enquire into the several Degrees, Qualifications, and Estates of persons chargeable; and thereupon to enlarge, alter, abate, or diminish the said Assessments so delivered; and the said Justice or any three or more, shall set their Hands to the said Assessments, testifying their Allowance, and shall nominate two of the persons named therein to be Collectors, and deliver such Assessment to the Collectors for the Year ensuing. p. 295, 296.

Collectors for the ensuing Years.

Copy of the Assessment to be delivered to the Parson, and when.

The Collectors shall every Year, within the space of six days after the Assessments delivered to them, deliver the same, or a true Copy to the Parson, Vicar, Curate, or Rector of the Parish, &c. under Penalty of 5 l. and the said Parsons, &c. under the Penalty of 5 l. for every Offence, on the next Sunday after Receipt thereof shall publicly read the same after Divine Service in the Morning. p. 297.

Appeal the four last Years.

During the four last Years, upon complaint made by any person Assessed, within ten days after such Notice in the Church, the Justice who signed the said Rates, or two of them together with the other Justices of the County, &c. are impowred at the next Quarter Sessions to examine the Complainant upon

Oath, of his or her Rank, Degree, Qualification or Estate, and upon examination to abate or enlarge the said Assessments, and the same shall deliver unto the Collectors for their better direction in the Collection thereof: And a true duplicate thereof shall be in convenient time by them made out, and delivered unto the Receivers-General.

All Appeals once heard and determin'd shall be final. *p. 298.* Appeals to be final.

All Persons in Holy Orders, Deans, Parsons, Deacons, Vicars, Curates, and their Substitutes, shall within their respective Parishes, Precincts, and Places, keep a true Account, and exact Register, in Writing, of all persons Married, Buried, Christned, or Born in their respective Parishes and Precincts, or in such common Burying-places as their respective Parishioners are usually buried in; to which Register all persons concern'd shall have free access; and if any such Parson or Minister refuse or neglect to keep a true Register, he shall forfeit the Sum of 100*l.* one Moiety to the King, the other Moiety to the Informer; the Prosecutor to have his full Costs. Registers to be kept in every Parish.

The Parents of every Child Born, or one of them, shall, within five days after such Birth, give Notice to the Collectors of the Parish or Place where such Child was Born, and of the Christian-Name of such Child, and the day of its Birth; and the Collectors shall thereupon give a Certificate to such Parent, testifying such Notice was given: And if any Child shall be born dead, one of the Parents shall bring a Certificate under the Hands of two or more persons, testifying the same to the Under Penalty of 100*l.*

Parents to give Notice of the Birth of a Child and how, and when, and to whom.

Under Penalty of
40 s.

No Letters Pa-
tents of Ex-
emption.

All *Non Obstantes*
in Bar of supply
to the King void.

Parents, Guardi-
ans, Tutors, to be
chargeable for In-
fants.

And to be allow-
ed on Account.

Where every Per-
son to be Assessed.

Remedy where a
Person is doubly
Charged.

Collectors. And if any Parent shall neglect to give such Notice, as aforesaid, he shall forfeit 40 s. p. 300.

No Letters Patents to any Persons, Cities, Boroughs, &c. within this Realm, of any Privileges or Exemptions from Subsidies, Taxes, Assessments, or Aids, shall be construed to exempt any Person, City, Borough, &c. from the Charges of this Act. And all *Non Obstantes* in such Letters Patents, made or to be made in Bar of any Act or Acts of Parliament, for the supply or assistance of His Majesty, are hereby declared void, and of none effect. p. 301.

Parents, Guardians, and Tutors, upon default of Payment, by Infants, under 21, shall be charged with such Payments; and if they neglect or refuse to pay, they shall be proceeded against, as other Persons making default of Payment, and they making Payments, shall be allowed the same upon their Accounts.

Every Person Assessed by this Act shall be Assessed at such place where he or she shall be resident at the time of the execution of this Act. And all who are not House-holders, and all Servants, shall be Taxed at the place they shall be then Resident. And such as are out of the Realm shall be rated in such County, City, or Place where he was last abiding within the Realm.

If any Person having several Mansion-Houses, or places of Residence, or otherwise, shall be doubly charged, then, on Certificate by two of the Commissioners under Hand and Seal of the Sum charged, and in what capacity or respect he or they were so charg'd, and

and upon Oath made of such Certificate before any Justice of the Peace for the County or Place where the said Certificate shall be made, the person so charged doubly, shall be discharged in every other County, City, or Place.

If any that ought to be Taxed, shall, by changing his place of residence, or any other Fraud, escape the Taxation, and the same be proved before Two of the Commissioners, or any Justice of Peace, in the County where such person resideth, within three Months after such Tax made, he shall be charged at the double value, to be levied on his Goods and Lands.

Penalty of one who escapes the Tax by fraud.

Every Householder, shall, upon demand of the Assessors, or Collectors, give account of the Names, Degrees, Qualifications and Estates of such persons as shall sojourn or lodge in their Houses, under the penalty of 5 *l*.

Householder to give account of Lodgers.

If the Heir of any person dying, shall pay the duty of Burial of such his Ancestor, or if the said duties shall be levied upon his Lands descended to him, then such Heir, his Executors and Administrators, shall recover so much from the Executors or Administrators of such person, out of the Assets, by action of Debt.

Heir paying the Duty for his Ancestor, how relieved.

If any Collector neglect or refuse to pay any Money received by him, at such time as is directed by this Act, the Commissioners of each County, Riding, City, Town, or any Two or more of them, in their respective divisions, are impower'd to imprison the person, and seize the Estate real and personal of the said Collector, or which shall descend or come into the hands or possession of his Heirs, Executors, or Administrators, where-

Penalty of Collectors for not paying the Money received.

soever the same can be found : And the said Commissioners who shall seize the Estate, shall appoint general Meetings of the Commissioners for such County, &c. and there give six days Notice before such general Meeting where it shall be ; and if the Money detained by the Collectors be not paid and satisfied, shall sell and dispose all such Estate seized, or any part thereof, and pay the Sum detained into the hands of the Receiver-General. p. 305.

Where Divisions
and Allotments
to be assessed.

All Places, Constablewicks, Divisions and Allotments, which have been used to be rated and assessed, shall pay and be assessed in such County, Hundred, Rape, Wapentake, Constablewick, Division, Place and Allotment, as the same hath usually heretofore been assessed in.

Commissioners to
assess other Com-
missioners.

The Commissioners shall rate and assess every other Commissioner joined with them, so as the dwelling-place of such Commissioner so to be assessed, be within the Division of such Commissioners by whom he is assessed.

Commissioners to
assess the Asses-
sors.

Who shall not be
Assessors out of
their own limits.

The Commissioners within their Division shall also assess every Assessor.

No person inhabiting in any City, Borough, or Town-Corporate, shall be compell'd to be any Assessor, or Collector, in any place out of the limits of the said City, Borough or Town-Corporate.

Assessors in pri-
viledged places.

In privileged places, which are extraparochial, the Commissioners shall nominate two fit persons, living in or near the said privileged places, to be Assessors for the said places, and also to appoint Collectors.

No stay of profe-
cution for reco-
very of the Pe-
nalties.

No stay of prosecution upon any Command, Warrant, Motion, or Order, or Direction by *non vult ulterius prosequi*, shall be had,

had, made, admitted, or allowed, by any Court, in any Suit, by Debt, Bill, Plaint or Information, for the recovery of the Penalties or Forfeitures of this Act.

If, after the Assessments made, any person shall come to inhabit, or reside, in any Division, or Place, where he was not taxed, the Commissioners in such place are to summon such person before them; and unless he or she shall produce a Certificate, whereby it shall appear he or she was assessed, and hath paid the duties in some other place, the Commissioners shall cause such person to be assessed, and the Money to be levied and paid according to the Act. *p. 307.*

Persons newly inhabiting places after the time of Assessment, to produce Certificates.

If any Assessor or Collector, wilfully neglect or refuse to perform his duty, in the speedy and due execution of this Act, the Commissioners, or any Three of them, may impose a Fine on the Offender, not exceeding 20 l. for one Offence, to be levied and certified, as aforesaid, and to be charged upon the Receiver-General amongst the rest of the Rates.

Fine on Assessors or Collectors, for neglecting their Duty.

The Commissioners may, from time to time, require an account of the Receivers-General of all the Moneys received from the Collectors, and of the payment thereof into the Exchequer. And in case of failure of the premisses, the Commissioners shall cause the same to be forthwith levied and paid, according to the true meaning of this Act.

Commissioners call the Receivers-General to account.

If any Controversie arise between the Commissioners concerning the Assessments, the Commissioners that be concerned therein, shall have no voice, but shall withdraw during the Debate.

Controversie between Commissioners, how decided.

Differences about the Assessments, how determin'd.

All Differences arising touching any of the said Rates, Assessments, or Levies, shall be finally determined by Three or more of the Commissioners, upon complaint by the Party grieved, without further Suit in Law.

Collectors to give in persons Names that refuse to pay.

The Receiver-General shall give Acquittance *gratis* to the Collectors : And the Collectors shall deliver to the Receivers-General a perfect Schedule, written in Parchment, under their Hands and Seals, signed by any Two or more of the Commissioners, containing the Names and Surnames, and Places of abode, of every person, as well Peer as Commoner, that shall make default of payment of their Assessment, and the Sums charged on them, the same to be by them returned into the Exchequer.

Officers to be aiding in the execution of this Act.

All Constables, &c. and other His Majesty's Officers, shall be respectively aiding and assisting in the execution of this Act, and to obey such Precepts or Warrants, as shall be directed to them, by any two or more of the Commissioners.

Pleading the General Issue, and giving the special Matter in Evidence.

Persons sued for what they do in pursuance or execution of this Act, shall plead Not guilty, and give this Act and the special Matter in Evidence : And if the Prosecutor be nonsuit, or discontinue, or a Verdict pass against him, the Defendant shall have treble Costs.

Costs.

The Receipt of every Receiver-General, or his Deputy, shall be a sufficient discharge unto every Collector.

Collectors not to travel above ten Miles.

The particular Collectors for payment of their Money, shall not be obliged to travel above ten Miles from their place of Habitation. p. 311.

If

If any Receiver-General shall return into the Exchequer any Money to be in arrear, after the same hath been received by him or his Deputy, or shall cause any person or persons to be set *in super* in the said Court, for any Sum of Money that hath been so received, then every such Receiver shall forfeit to the person grieved, treble the damages that shall be thereby occasioned, to be recovered by Debt, Bill, Plaint, or Information; and shall forfeit to His Majesty double the Sum so unjustly certified.

Penalty on Receiver-Generals for Fine and Return.

No Commissioners shall be liable, by reason of the execution of this Act, to any of the penalties mentioned in an Act made in the 25th Year of King Charles II. for preventing dangers which may happen by Popish Recusants.

Commissioners not liable to the Penalties of the Popish Act, 25 Car. 2.

All penalties and forfeitures to be incurred for any Offences against this Act, for which there is no particular way of levying herein before appointed, shall be levied by Warrant under the Hands and Seals of Two or more of the respective Commissioners of the Division, or Place, where any such Offence was or shall be committed, by Distress and Sale of the Goods of the Offender, rendering the overplus to the Owner thereof, after a Deduction of Reasonable Charges.

How Forfeitures to be levied.

If any Collector shall neglect or refuse to deliver a Duplicate, written and signed by him, of the Assessment, together with the Names of Two or more Inhabitants, to be appointed Collectors for the Year next ensuing, at such time, and in such manner, as is before directed, he shall forfeit the Sum of 10 l. to His Majesty.

Forfeiture of Collectors for not delivering Duplicates of the Assessment.

The

Who shall pay the
Duties of the Poor
buried, that re-
ceive relief of the
Parish.

The Duties payable by this Act, upon the Burial of any person, who in his life-time, and at the time of his death, was relieved by virtue of any Act of Parliament made for relief of the Poor, shall be paid and answered by the Churchwardens and Overseers of the Poor, for that Parish, or Place, where such person was last Relieved or Maintained, out of such Money as they shall receive for relief of the Poor of their respective Parishes or Places, and shall be allowed the same upon their Accounts: And in Default of payment, the said Churchwardens and Overseers shall be distrained upon, and prosecuted, as any other persons neglecting or refusing to pay the Duties payable upon demand, are hereby made liable to be distrained upon, or prosecuted. p. 313.

What Demand of
any Duty of this
Act is good.

A Demand at the House where the Party died, shall be deemed to be a good Demand of any Duty payable by this Act on Burials.

Great Parishes in
Cities, and great
Towns, that pay
for Burial of the
Poor, how to be
eased.

The Churchwardens and Overseers of every Parish in every City or Corporation, or Liberties, or Suburbs thereof, and of every great Town, who have more Parishes than one, shall, during the continuance of this Act, upon or before the Tenth day of May, in every Year, deliver unto the Mayor or Chief Magistrate of every such City, Corporation, or great Town, a Schedule in writing, which shall contain the Name of every poor person Buried in their respective Parishes within the Year preceding, and for whose Burial they paid the Duty imposed by this Act. Upon delivery whereof, such Churchwardens, Overseers, or some of them, before the said

aid Mayor, Justice of Peace, or Chief Magistrate shall make Oath of the truth of the said schedule; and after delivery of such Schedules, the said Mayors, Chief Magistrates, or other Head Officers, shall respectively cause all the said Sums so paid by the said respective Churchwardens or Overseers, upon the burial of every such poor person, to be taxed upon the several Cities, Corporations, and Great Towns in general, with other Charges or Relief of the poor; and within two Months after the same shall be Assessed, shall cause payment to be made to the respective Churchwardens and Overseers of the poor for the Year preceding, of all such Sum and Sums of Money, as they respectively paid in their respective Parishes, for the Burial of poor persons in the same Year. p. 314, 315.

The Receivers General shall, between the first day of May, 1696. and the first day of November following; and so yearly at those times, during the continuance of this Act, deliver in their respective Accounts of the Duties of this Act to His Majestys Auditors of the Imprests or the time being, or one of them, who shall examine upon Oath the said Receivers General, or other persons Accountant for the said Duties, of what Sum or Sums of Money was by them raised and collected within the time of such their Accounts, and what part was paid into the Receipt of the Exchequer, by virtue of any Warrant of Privy Seal, or Lord Treasurer, or Commissioners of the Treasury, or otherwise paid, and to whom, and for what service or Services.

Receivers, when to deliver their Accounts to the Auditors of the Imprests, and for what purpose.

None to be Married without Licence or Banns published. The Person to forfeit 100 l. and Suspension.

The Bachelors Tax not to extend to Fellows of Colleges.

Master and Mistress to pay for Lodgers or Boarders, &c.

and how to be relieved.

What Certificates to be delivered to the Heralds.

No person shall be Married at any pretended place exempt from the Bishops Visitation, without a Licence, except the Banns be Published. And every Parson, Vicar, or Curate, who shall Marry contrary to the true intent of this Act, shall forfeit 100 l. one Moiety to the King, the other to the Informer; and for the second Offence, shall be Suspended *ab Officio* of his *Beneficio* for three years.

The Taxes by this Act imposed on Bachelors, shall not extend to Fellows of Colleges, Students, or Scholars of Houses, nor to aged Exhibitioners of Colleges, or Halls, in the Two Universities.

Where any person, under the age of 21 years shall not be resident at the time of his or her death, with his or her Parents, then in such case the Master or Mistress of the Family where such person shall die, shall pay the Duties upon Burial; and in Default of such payment the said Duties shall be levied by distress and sale of the Goods of such Master or Mistress. And such Master or Mistress paying such Duties, shall retain so much out of the Estate of such person so dying in his hands; and if the Estate is not sufficient, then they shall demand and recover so much from the Father (if living) or Guardian, or Trustee of such person by Action of Debt.

The persons liable to pay the Duty of 20 l. as to Degrees, Title, and Quality (except those charged for Real or Personal Estate) shall deliver to the Collector a Certificate in writing under Hand and Seal, engrossed in Parchment, expressing the Name, Surname, Titles, Quality, Office, and Employment (if any) of such deceased

deceased person, with the Age, Time of Death, the Place of Burial, Marriages, and Issue, together with the Names, Surnames, Titles, and Qualities of the Parents: Which Certificates shall be transmitted to the Receiver-General, who shall deliver them to the Kings Herald and his Pursuivants at Arms, which shall be digested in Books Alphabetically.

It shall be lawful to Advance to the King, the Credit of this Act, any Money not exceeding 650000*l.* in the whole, and to have Interest not exceeding 8 per Cent. p. 320.

It shall be lawful for the King, His Heir and Successors, out of the Duties arising by this Act, or because such Sums of Money to be Expended from time to time, for Salaries and other incidental Charges, as shall be necessary in and for the receiving, collecting or managing the same duties.

As all Quakers, or reputed Quakers, Papists, or reputed Papists, and all Jews, or any other Persons, who shall cohabit and live together as Man and Wife, shall pay the several Duties of the Marriages, according to their Degrees, Ranks, Orders, and Qualifications, as they shall be liable to have paid by virtue of this Act, if they had been Married according to the Laws of the Church of England. And the Man that shall enter into such pretended Marriage, shall, within five days after, give notice to the Collector of the place where he lives, upon the writing of 5*l.* But this shall not make any pretended Marriage effectual in Law.

Money to be Advanced on this Act, and how much.

Salary Money to be paid by the King, &c.

Quakers, Papists, Jews and pretended Marriages, how to pay and be assessed.

Notice to the Collector by the Man of such Marriage.

An Abstract of the Act, made in the 6th and 7th Year of the Reign of William III. King of England, &c. Intituled, An Act for Explaining and Regulating several Doubts, Duties, and Penalties in the late Act for Granting several Duties upon Velum Parchment and Paper; and for the Ascertainning the Admeasurement of the Tunnage of Ships (so far as relates to the Velum or Parchment Act.)

THE said *Act*, or any *Clause* therein contained, shall not be construed to charge with any duty specified therein, *viz.*

Warrants, Recognizances.

1. Any Warrant made by, or Recognizance taken before any Justice or Justices of the Peace.

Surrenders of Copy-holds and Copies.
Certificates.

2. Any Surrender of any Copy-hold Estate or Copies for such Estate.

3. Any Certificate of the Marriage of a Single man's Widow.

Tryals in Court-Martial.

4. Any Proceedings of any Court-Martial which relate to the Trial of any common Soldier.

Commissioners of Sewers.

5. Any Orders, Decrees, or Proceedings before any Commissioners of Sewers, or in the Court of Stannaries.

Court of Stannaries.

But such Warrants, Recognisances, Surrenders, Copies, Certificates, Orders, Decrees, and Proceedings, shall be exempted from the payment of any duty therein mention'd.

The duty of 40 s. laid upon the Register or Entry of any Degree, in any of the said Two Universities, shall not extend to the Register or Entry of any Batchelor of Arts. Batchelors of Arts in the Universities.

The duty of 40 s. which is laid upon Letters Patents, shall not extend to *Commissions of Rebellion* in process. Commissions of Rebellion.

The duty of 40 s. laid upon *Admittances of Officers* in any Court whatsoever, shall not extend to any annual Officer in any Corporation, or inferiour Court, whose Office is under the value of 10 l. per Annum, in Salaries, Fees, or other Perquisites. Admittances of Officers in Corporations or Inferiour Courts.

The Officers at Sea shall pay the same duty that the Officers of the Army at Land pay, and no more. Sea-Officers.

The Penalty of 500 l. mention'd in the said Act, shall no longer stand and be in force; but but is altered into the penalty of 5 l. only: And where the Offender was by the said Act to forfeit 500 l. he shall forfeit no more than 5 l. to be recovered with costs of Suit. The 500 pounds Penalty altered to 5 l.

That all persons who have incurred the penalty 500 l. upon any Clause in the said Act, shall be indemnified and pardoned, and discharged the said Forfeitures, and every part thereof, and of and from any prosecution thereupon. Pardons to those who have forfeited 500 Pounds.

That the Lord High Treasurer of England, or Commissioners of the Treasury for the time being, shall once in the Year at least, set the Prices of all sorts of Stamp Velum, Parchment, Commissioners of the Treasury to set Prices of Stamp Velum, Parchment, Paper, and how often.

Commissioners to
and by the Act
shall stamp the
said Price.

Those that bring
Velum to be
stamp, whereof
the Duty shall a-
mount to 10 l. or
more, to be al-
lowed after the
Rate of 6 l. per
Cent. for 3 months.

Those that shall
buy of the Com-
missioners Velum,
or, the Duty
whereof shall a-
mount to 10 l. or
more, to have the
same Allowance.

most, and Paper, that it shall be sold at : And
the Commissioners appointed to put the said Act
in execution, shall stamp the said price to
set, upon every Skin, or piece of Velum, or
Parchment, or Sheet, or piece of Paper to be
them to be sold. And that the said Commission-
ers shall likewise allow and pay to every per-
son that shall bring Velum, Parchment, or
Paper to be stamp, (the duty whereof shall
amount to the Sum of 10 l. or upwards) af-
ter the rate of 6 l. per Cent. per Ann. for three
Months, upon present payment of the said
duty. And that any persons that shall buy of
the said Commissioners, or their Agents, Velum,
Parchment, or Paper, the duty whereof a-
mounts to 10 l. or upwards, shall have the
same allowance of 6 l. per Cent.

FINIS.
